

# Revenue REVIEW

3rd Quarter  
FY 2016  
(April, May, June 2016)

A Quarterly Publication of the Alabama Department of Revenue

## Security Summit Reviews 2016 Accomplishments, Announces 2017 Initiatives

On June 28, tax administration leaders met in Washington D.C. to recap successes and finalize the 2017 efforts. Leaders from the IRS and state tax agencies along with executives from the private-sector tax industry marked the first year of their ground-breaking Security Summit partnership to combat identity theft tax fraud by recapping 2016 accomplishments and turning toward 2017.

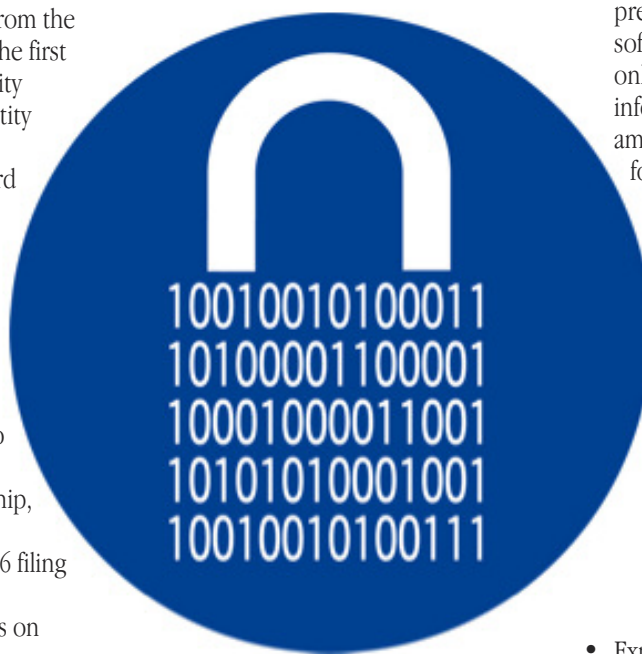
Following the 2016 initiative and cooperative efforts, Summit partners protected more taxpayers from tax-related identity theft, stopped more suspicious tax returns and prevented more fraudulent refunds from getting into criminals' hands. Because of the safeguards enacted by this partnership, fewer people became victims of tax-related identity theft during the 2016 filing season.

For 2017, the emphasis remains on authentication of legitimate tax filers, information sharing and cybersecurity. Most activities will be invisible to taxpayers but will be extremely helpful to Summit partners in detecting and preventing identity theft returns and fraudulent refunds.

A few of the 2016 Security Summit highlights include:

- New protocols required all individual tax software customers to update their security credentials to a minimum eight-digit password and establish security questions.
- Software providers shared

approximately 20 data elements from tax returns with the IRS and states to help identify possible fraud. These elements are confidential but include information



to identify returns prepared quickly by automated programs.

- Industry partners performed regular reviews to identify possible identity theft schemes and report them to the IRS and state partners to help stay on top of emerging schemes.
- Summit partners launched a "Taxes. Security. Together." campaign to increase public awareness about the need for computer security and provide people with tips on how to protect their personal information.

A few 2017 initiatives include:

- Expanding a W-2 Verification Code test to cover approximately 50 million forms in 2017. The selected forms contain a 16-digit code that taxpayers and tax preparers enter when prompted by software. The code helps validate not only the taxpayer's identity but also the information on the form. This pilot is among the most visible Summit action for 2017.
  - Identifying additional data elements from tax returns that will help improve authentication of the taxpayer and identify possible identity theft scams and sharing data elements from corporate tax returns.
  - Launching the Identity Theft Tax Refund Fraud Information Sharing & Analysis Center (IDTTRF-ISAC) in 2017. This will serve as the early warning system for partners, collecting and analyzing tax-related identity theft schemes.
  - Expanding the Security Summit's "Taxes. Security. Together." awareness campaign to tax return preparers to ensure they have the information they need to protect themselves from cyberattacks and to safeguard taxpayer data.
  - Creating a process for financial institutions to identify questionable state tax refunds and return them to states for validation. Twenty-three states have signed on.
- Effective July 1, the Summit will work under the Electronic Tax Administration Advisory Council (ETAAC), which was changed to expand to identity theft.

## Assistant Commissioner Mike Mason Retiring After 42 Years with ADOR



**Commissioner Magee presenting Mike Mason with his retirement plaque and certificate.**

After 42 years of state service, Assistant Commissioner Michael E. Mason retired effective July 1.

“It has been a truly heartwarming journey,” said Mason. “During my years with the department I have experienced many very interesting experiences, encounters and learned a great deal.”

Mason is a certified public accountant with years of income tax experience. He holds a Bachelor of Science degree in accounting from the University of Alabama and a Master of Business Administration from Troy University.

Throughout his career, several divisions in the department have benefited from Mason’s hard work and dedication. He started as a foreign auditor and was then

promoted to sales tax supervisor, assistant chief of the former Income Tax Division, electronic commerce coordinator, Tax Policy director, deputy commissioner, and in 2012 he was appointed assistant commissioner.

“I am grateful that I had the privilege to work for the Alabama Department of Revenue. I am even more grateful for the many friends I have made at the department,” said Mason. Over the years, Mason has received numerous awards and recognition, including the Outstanding Certified Public Accountant in Government and the Wade Anderson Memorial Medal. “I know the department is in good hands, and I feel certain the ADOR will continue to be among the best revenue departments in the nation. Thank you to all of you!”

## Baldwin County Woman Arrested for Sales Tax Evasion

Tamara Gonzalez Wintzell was arrested by the Baldwin County Sheriff’s Office on June 23 on charges of sales tax evasion. Wintzell was indicted by a Baldwin County Grand Jury on 60 counts of evading payment of sales tax to the State of Alabama and the City of Fairhope. The State of Alabama administers sales tax for the City of Fairhope.

“Whether it’s tax evasion, ID theft refund fraud, or any other tax-related criminal activity, the Alabama Department of Revenue is always working hard to ensure that our citizens’ hard-earned money goes to the state services it is intended for, rather than ending up in the hands of criminals” said Revenue Commissioner Julie P. Magee. “I commend our Investigations Division and Baldwin County law enforcement officials and citizens for their vigilance in this case.”

Sales tax evasion is a felony and carries a penalty of up to 5 years in prison and a \$100,000 fine per count. All state sales tax revenue funds the school systems of Alabama. Sales tax paid to the City of Fairhope supports its General Fund for city operations.

Wintzell owns and operates Tamara’s Downtown and Old Bay Steamer, formally The Pelican Patio. Both of these restaurants are located in downtown Fairhope. Wintzell also owns and operates The Venue and Tamara’s Catering in downtown Fairhope, an event business hosting wedding receptions and other group gatherings. She owned and operated Tamara’s Bar and Grill in Fairhope until 2014.



## ADOR Commissioner Magee Elected 1st VP of FTA Board of Trustees

### Magee Embraces National Leadership Roles to Help Alabama Taxpayers

The national Federation of Tax Administrators (FTA) elected Alabama Department of Revenue Commissioner Julie P. Magee to serve as 1st Vice President of its Board of Trustees. Magee was elected by the FTA membership at their recent annual business meeting in Annapolis, Md.

"I am honored to be selected by the FTA to serve in this capacity and thank the membership for their faith in my abilities," Magee said. "I believe serving in leadership roles such as this one helps facilitate the sharing of information among states that can improve processes and better protect taxpayers."

Appointed by Governor Robert Bentley, Magee has served as Alabama's Commissioner of Revenue since 2011. As Commissioner, she oversees the collection of \$9.8 billion in revenue annually.

During her tenure, she has not shied away from assuming various leadership roles at the national level in the FTA, the Multistate Tax Commission, and the Southeastern Association of Tax Administrators. She is also an active participant on the Authentication and the Financial Services workgroups that were formed at the IRS Security Summit, working with the IRS and industry partners to prevent ID theft and tax fraud. In June 2015, Magee provided expert testimony to the U.S. House Judiciary Committee's Subcommittee on Regulatory Reform, Commercial and Antitrust Law.

First organized in 1937, the Federation of Tax Administrators serves as a resource of information sharing on the workings of state tax agencies and systems as well as issues generally affecting state and federal tax policy and administration. The FTA membership includes representatives of the tax collection agencies of all 50 states, the District of Columbia, New York City and Philadelphia.

## Multistate Tax Commission Members Select Deputy Commissioner Joe Garrett Committee Chair

On April 7 the Multistate Tax Commission members selected Deputy Commissioner Joe Garrett to be the Arm's-Length Adjustment Service (ALAS) Committee chair.

According to their website, the MTC ALAS is an attempt to bring to state governments a comprehensive and coordinated program to address income shifting and the loss of state tax revenues, much along the lines of what the United States and other foreign governments have been trying to do, most recently in their Base Erosion and Profit Shifting (BEPS) initiative.

The ALAS program is intended to address both interstate income shifting, which is never addressed at the federal level, and international income shifting, which the MTC believes is massively under-audited at the federal level. According to some estimates, state revenue losses from transfer pricing total as high as \$20 billion a year.

Importantly for multistate corporate taxpayers, the group identified that a high-priority purpose of the Committee would be to facilitate information sharing among the participating states regarding transfer pricing issues. The Committee hopes to get an agreement in place to start such sharing in the second half of this year.

"You should contact the department if you learn your personal information was compromised," said Investigations Director Glen Powers. "Identity theft can affect how a tax return is processed." Remember that ADOR does not start contact with a taxpayer by sending an email, text or social media post that asks for personal or financial information.

For more information about the Identity Theft Affidavit contact the Investigations Division by calling 334-242-3012.

## ADOR Identity Theft Affidavit Available Online

As the Alabama Department of Revenue continues to battle refund fraud related to identity theft, the department continues to develop new and better tools to help taxpayers join in the fight. ADOR has made it easier for taxpayers who have been victimized by ID theft to file an Identity Theft Affidavit with the department by making it available online.

If a taxpayer has been or thinks they have been a victim of identity theft, they are encouraged to submit this form. Filing an Identity Theft Affidavit with the department initiates a series of system checks and safeguards to ensure fraudulent refunds are not issued, thus protecting taxpayers and taxpayer dollars.

"We have observed a dramatic increase in identity theft over the past five years," said Revenue Commissioner Julie Magee. "For consumers and taxpayers alike, we

know that time is of the essence in successfully combatting identity theft and the ensuing fraud."

Tax-related identity theft occurs when someone uses a stolen Social Security number to file a tax return claiming a fraudulent refund. Helping protect taxpayers' information is a top priority of ADOR. By submitting this form it will make it easier to monitor accounts, issue alerts of suspicious activity and protect tax dollars.

The process to submit the form is simple and can be found on ADOR's website at [http://revenue.alabama.gov/invest/forms/Identity\\_Theft\\_Affidavit.pdf](http://revenue.alabama.gov/invest/forms/Identity_Theft_Affidavit.pdf). Once all of the information on the form is complete, the taxpayer is asked to submit a photocopy of either their driver's license, non-driver ID, Social Security card, or passport to verify their identity.

# Business Owners – Be ADOR’s B.E.S.T.



**ADOR presenters were trained and given tips on how to successfully conduct seminars across the state.**

## Debut of the new B.E.S.T. Seminars

**O**n March 30 and 31, ADOR employees from across the state gathered at the Montgomery Taxpayer Service Center to begin training for the new B.E.S.T. seminars.

Earlier this year, Commissioner Magee enlisted the help of a task force to improve what was previously known as the Business Workshops. The workshops have been rebranded and will now be known as “Business Essentials for State Taxpayers” (B.E.S.T.) Seminars.

The new and improved seminars are free for the public to attend, but require people to preregister. They still present information on tax laws, cover a variety of state tax topics and answer questions from business owners, only now the information will be consistent at every workshop throughout the state.

There is also a B.E.S.T. page that is being developed for the ADOR website that will include actual presentations, a schedule of upcoming seminars, online registration and eventually videos.



**Arleen Alexander, Cameron Clark and Lee Ann Rouse exhibited at the Alabama League of Municipalities Convention and Expo in Huntsville.**





# Alabama TAX AMNESTY

## ADOR Launches New Website for Tax Amnesty Program

The Alabama Tax Delinquency Amnesty Act of 2016 was created by Act 2015-555. Pursuant to the act, the Alabama Department of Revenue has a new website for the 2016 Tax Amnesty Program. The site can be accessed at the following link, <http://alabamataxamnesty.com>.

The website includes program information and frequently asked questions. Taxpayers can also sign up to receive a notification when the program becomes available. The amnesty program will run from June 30 through Aug. 30.

The amnesty program will be available to eligible taxpayers who have not been

contacted by the department regarding the eligible tax types included in the amnesty program. Ineligible taxpayers are those who have had contact with the department, regarding the tax, within the last five years or who are parties to any criminal investigation or criminal litigation, regarding the tax, in any court of the United States or the State of Alabama.

Tax periods eligible for amnesty include taxes due prior to Jan. 1, 2015, or taxes for taxable periods that began before Jan. 1, 2015. If the amnesty application is approved, all penalties and half of interest will be waived.

## Administrative Rules

### **Effective April 23, 2016:**

#### **Amended:**

- 810-6-5-.29 Oxygen and Durable Medical Equipment Dispensed to Medicare Recipients by Participating Providers
- 810-6-2-.90.02 Simplified Sellers Use Tax Remittance Program

### **Effective May 20, 2016:**

#### **Amended:**

- 810-5-75-.40 Requirements for Names and Signatures on Title Applications, Title Assignments and Motor Vehicle Registration

#### **Repealed:**

- 810-3-73-.01 Withholding Exemption Certificates

### **Effective May 23, 2016**

#### **Amended:**

- 810-8-1-.24 Credit Policy Regarding

Wholesale Oil/Import License Fee on Biodiesel Sold to a Licensed Supplier When Delivered to a Terminal

### **Effective June 4, 2016**

#### **Adopted:**

- 810-6-5-.02.02 Informational Report for Entities Having a Statutory Exemption from the Payment of Sales, Use, and Lodgings Taxes.

### **Effective June 13, 2016**

#### **Amended:**

- 810-5-1-.400 Performance and Registration Information Systems Management (PRISM) Program Adopted in Alabama
- 810-5-1-.226 Department Requirements for Accurate Registration Information
- 810-5-1-.215 Vintage License Plates

### **Effective June 25, 2016**

#### **Adopted:**

- 810-27-1-.01 Multisate Tax Compact Rule Definition
- 810-27-1-.02 Application of Apportionment and Allocation
- 810-27-1-.09 Apportionment Formula: Double Weighting the Sales Factor
- 810-27-1-.10 Property Factor
- 810-27-1-.11 Property Factor: Valuation
- 810-27-1-.12 Property Factor: Averaging Property Values
- 810-27-1-.13 Payroll Factor: In General
- 810-27-1-.14 Payroll Factor: Compensation Paid in this State
- 810-27-1-.15 Sales Factor
- 810-27-1-.16 Sales Factor: Tangible Personal Property
- 810-27-1-.17 Sales Factor: Sourcing Sales Derived from Services Rendered to Individual and Unrelated Business Customers
- 810-27-1-.18 Special Rules
- 810-27-1-.19 Public Law 86-272 Exemption from Income Tax

#### **Repealed:**

- 810-27-1-4-.01 Multisate Tax Compact Regulations Definitions
- 810-27-1-4-.02 Application of Apportionment and Allocation
- 810-27-1-4-.09 Apportionment Formula
- 810-27-1-4-.09.01 Apportionment Formula: Double Weighting the Sales Factor
- 810-27-1-4-.10 Property Factor
- 810-27-1-4-.11 Property Factor: Valuation
- 810-27-1-4-.12 Property Factor: Averaging Property Values
- 810-27-1-4-.13 Payroll Factor
- 810-27-1-4-.14 Payroll Factor: Compensation Paid in this State
- 810-27-1-4-.15 Sales Factor
- 810-27-1-4-.16 Sales Factor: Tangible Personal Property
- 810-27-1-4-.17 Sales Factor: Sales Other Than Sales of Tangible Personal Property
- 810-27-1-4-.17.01 Sales Factor: Sourcing Sales Derived from Services Rendered to Individual and Unrelated Business Customers
- 810-27-1-4-.18 Special Rules
- 810-27-1-4-.19 Public Law 86-272 Exemption from Income Tax

## Brenda Coone elected to the AAMVA International Board of Directors

Deputy Commissioner Brenda R. Coone was elected to the American Association of Motor Vehicle Administrators (AAMVA) International Board of Directors. Coone is an active member of AAMVA where she has served as Region II President, chaired and co-chaired committees and served on the Three-Wheel Vehicles Working Group.

AAMVA is a tax-exempt, nonprofit organization that develops model programs in motor vehicle administration, law enforcement and highway safety. The association also acts as the

international spokesman for these interests.

According to the AAMVA website, the association represents the state and provincial officials in the United States and Canada who administer and enforce motor vehicle laws. AAMVA's programs encourage uniformity and reciprocity among the states and provinces. The association also serves as a liaison with other levels of government and the private sector. Its development and research activities provide guidelines for more effective public service. AAMVA's membership includes associations, organizations and businesses that share an interest in the association's goals.



Revenue employees and recruiters who worked the tables, helped in the computer area and talked to participants about employment with the Department at the Birmingham Career Fair in April.

## Newegg Inc. Files Appeal Challenging ADOR's Regulation Requiring Remote Sellers to Collect Alabama Tax

On June 9, Newegg Inc., a large online retailer of computer hardware and software and other electronics, filed an appeal in the Alabama Tax Tribunal challenging the Alabama Department of Revenue's recent regulation requiring large remote sellers to collect Alabama sales and use taxes, regardless of whether the seller has a physical presence in the state.

In response to decades of Congressional inaction, the regulation was

designed to directly challenge *Quill v. North Dakota*, a case decided by the U.S. Supreme Court in the early 90s, and its requirement that a remote seller have physical presence in a state for the state to require the seller to collect its tax.

ADOR believes that the actions it has taken to require remote sellers to collect and remit Alabama tax will provide a proper case to the U.S. Supreme Court to consider the significant changes in the retail economy and in technology and to grant

relief to the states from *Quill's* harsh effects.

"The effects of *Quill* have been detrimental to the states' revenues, have forced in-state retailers to operate at an unfair competitive disadvantage for decades, and have allowed online retailers who are clearly doing business in our state to evade collection responsibility," said Alabama Revenue Commissioner Julie Magee. "Until Congress acts, we will continue to lead the charge to overturn *Quill*."

## New Location for the Shoals and Gadsden Taxpayer Service Centers

The Muscle Shoals Taxpayer Service Center has moved to a new location. It was also renamed the Shoals Taxpayer Service Center. The mailing address zip code and physical address zip code are different. The main telephone number which is 256-383-4631 remained the same. However, the fax number did change to 256-764-2536.

The new physical location is:  
 Shoals Taxpayer Service Center  
 201 South Court Street  
 Suite 200  
 Florence, Alabama 35630

The new mailing address is:  
 Shoals Taxpayer Service Center  
 Post Office Box 219  
 Florence, Alabama 35631-0219

The Gadsden Taxpayer Service Center has also moved to a new location. The mailing address will remain the same P.O. Box 1190, Gadsden, AL 35902. The main telephone number which is 256-547-0554 is also the same.

The new physical location is:  
 701 Forrest Avenue  
 Gadsden, AL 35901

## Interest Rates remain the same for Third Quarter

Interest rates for the calendar quarter which began July 1, 2016, remained at four (4) percent, according to Internal Revenue Bulletin No. 2016-26, dated June 27, 2016. Under Sect. 40-1-44, *Code of Alabama 1975*, the Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (4%); however, land sold by the state for taxes, shall be calculated at 12% in accordance with Sect. 40-5-9.

### Statement of Gross Tax Collections

Through End of 3rd Quarter FY 2016  
 (April, May, June 2016)

	FYTD 2015-16	FYTD 2014-15	% Change
Business Privilege Tax	\$ 126,010,146.43	\$ 128,758,410.32	(2.13)
Gasoline	320,110,622.68	308,588,132.76	3.73
Income Tax-Corporate	336,581,940.61	426,308,129.33	(21.05)
Income Tax-Individual	3,179,710,931.59	3,056,250,156.21	4.04
Income Tax (Total)	3,516,292,872.20	3,482,558,285.54	0.97
Motor Fuels	112,426,669.11	106,010,399.84	6.05
Oil & Gas Privilege (8%)	21,346,017.30	41,692,644.94	(48.80)
Oil & Gas Production (2%)	6,864,028.82	14,240,115.12	(51.80)
Sales	1,675,419,341.22	1,604,056,766.52	4.45
Use Tax	276,770,194.17	240,191,620.44	15.23
Utility Gross Receipts	279,773,671.96	301,744,651.60	(7.28)
<b>SUBTOTAL</b>	<b>6,335,013,563.89</b>	<b>6,227,841,027.08</b>	<b>1.72</b>
<b>SUBTOTAL (OTHER TAXES)</b>	<b>1,354,147,033.38</b>	<b>1,280,379,812.74</b>	<b>5.76</b>
<b>TOTAL (ALL TAXES)</b>	<b>\$7,689,160,597.27</b>	<b>\$7,508,220,839.82</b>	<b>2.41</b>

### Interest Rates By Calendar Quarter

(Established by: 26 USCA 6621; Sect. 40-1-44, *Code of Alabama 1975*)

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
<b>2006</b>	7%	7%	8%	8%
<b>2007</b>	8%	8%	8%	8%
<b>2008</b>	7%	6%	5%	6%
<b>2009</b>	5%	4%	4%	4%
<b>2010</b>	4%	4%	4%	4%
<b>2011</b>	3%	4%	4%	3%
<b>2012</b>	3%	3%	3%	3%
<b>2013</b>	3%	3%	3%	3%
<b>2014</b>	3%	3%	3%	3%
<b>2015</b>	3%	3%	3%	3%
<b>2016</b>	3%	4%	4%	



# Renee Kyser Awarded the 2016 Richard L. Reeves Leadership Award



Renee Kyser receiving the 2016 Richard L. Reeves Leadership Award.

Renee Kyser in the Motor Vehicle Division was awarded the 2016 Richard L. Reeves Leadership Award at the 2016 Annual International Registration Plan Meeting. According to Kyser's nomination form, her intelligence, good humor, knowledge and fairness highlight her commitment to serve the IRP community in numerous volunteer roles,

especially in training and mentoring others.

Each year, IRP honors outstanding leaders with the award. It is presented to an individual who has distinguished him or herself by outstanding contributions and involvement within the IRP Community. The award recognizes effective leadership and outstanding accomplishments and contributions within the nominee's

jurisdiction or within the IRP community.

Kyser's years of service include serving on the Audit Committee, Dispute Resolution Committee, Education Committee, and Peer Review Committee, where she served in leadership roles. According to Newline, members of the community actively seek her opinion and advice regarding matters related to IRP.

## Tax Calendar

(Continued from page 9)

- Manufactured home registration and fee due.
- Motor fuel identification markers issued.
- Motor vehicle dealer, rebuilder, wholesaler and off-site licenses due.

**Note:** Effective Oct. 1, 2003, dealer license plates and manufacturer license plates will be issued through county license plate issuing officials.

- Store and chain store license tax due.
- Utility license (2.2%) return and first quarterly payment due.

**10th** ● Quarterly Hospital Assessment for Medicaid Tax due.

**14th** ● Annual wholesale oil/import license fee return and payment due.

**20th** ● Quarterly sales tax return and payment due.

- Quarterly Solid Waste Disposal Fee return and payment due.
- Quarterly use tax return and payment due.
- Quarterly rental or leasing tax return and payment due.

**30th** ● Quarterly forest products' severance tax return and payment due.

**31st** ● Quarterly NPM payment due into escrow.

- Quarterly withholding return and payment due from employer.
- Quarterly IFTA tax return and payment due.
- Quarterly Construction Employer Fee due.
- Annual business privilege licenses delinquent after this date.
- Store and chain store licenses delinquent after this date.



# Tax Calendar

## Required Monthly Returns Tax Activity

**10th** • Tobacco use tax return and payment due.  
• Monthly Jenkins Act Report

**15th** • Motor carrier mileage tax return and payment due.  
• Oil and gas production tax and privilege tax return and payment due the second month following the month of production.  
• Withholding return and payment due from those employers required to remit on a monthly basis.

**20th** • Alabama Uniform Natural Minerals Tax return and payment due.  
• Coal severance tax return and payment due.  
• Coal transporters' and purchasers' returns due.  
• Contractors gross receipts tax return and payment due.  
• Local solid minerals tax returns and payments due.  
• Lodgings tax (state and local) return and payment due.  
• Lubricating oils tax return and payment due.  
• Medicaid-related tax return and payment due for nursing facilities.  
• Medicaid tax return and payment due from pharmaceutical service providers.  
• Mobile telecommunication services tax return and payment due.  
• Pari-mutuel pool tax return and payment due.  
• Prepaid Wireless 9-1-1 Charge return and payment due.  
• Rental or leasing tax (state and local) return and payment due.  
• Sales tax (state and local) return and payment due.  
• Schedule D (NPM Cigarette Activity) report due.  
• Scrap Tire Environmental Fee return and payment due.  
• Tobacco tax (state and county) return, reports and payment due.  
• Underground and aboveground storage tank trust fund charge due.  
• Use tax (state and local) return and payment due.  
• Utility gross receipts tax return and payment due.

**22nd** • Permissive Supplier return and payment due.

**30th** • Hazardous waste fee return and payment due.

Last day of month • State horse wagering fee return and payment due.  
• Terminal Operator return due.  
• Transporter return due.

## Quarterly/Annual Tax Activity

(July, August, September, October 2016)

### July

**1st** • Quarterly Dry Cleaning Trust Fund Fee return and payment due.

• Utility License (2.2%) fourth quarterly payment due.

**10th** • Hospital Assessment for Medicaid Tax due.

**20th** • Quarterly sales tax return and payment due.

• Quarterly use tax return and payment due.

• Quarterly rental or leasing tax return and payment due.

• Quarterly Solid Waste Disposal Fee return and payment due.

**30th** • Quarterly forest products' severance tax return and payment due.

**31st** • Quarterly NPM payment due into escrow.

• Quarterly withholding return and payment due from employer.

• Quarterly IFTA tax return and payment due.

• Quarterly Construction Employer Fee due.

### August

**10th** • Quarterly NPM certification and bank verification due.

### September

**15th** • Third installment of estimated corporate income tax due (for calendar-year taxpayers).

• Third installment of estimated personal income tax due.

**25th** • Hydroelectric gross receipts' return and payment due.

### October

**1st** • Property tax on real and personal property due.

• Automotive dismantlers and parts recyclers' license due.

• Business privilege license fee due.

• Automotive dismantlers and parts recyclers' annual MV records fee due.

• Quarterly Dry Cleaning Trust Fund Fee return and payment due.

*(Continued on page 8)*